

## FEDERAL TAX CREDITS

For more information: [http://www.energystar.gov/index.cfm?c=tax\\_credits.tx\\_index](http://www.energystar.gov/index.cfm?c=tax_credits.tx_index)

<b>RESIDENTIAL</b>		
<b>Category</b>	<b>Credit Amount</b>	<b>Requirements</b>
<b>Credit:</b> 10% of cost up to \$500 or a specific amount from \$50 - \$300		
<b>Expires:</b> December 31, 2013		
<b>Details:</b> Must be an existing home & your principal residence. New construction and rentals <b>do not</b> qualify.		
Biomass Stoves	<b>\$300</b>	Thermal efficiency rating of at least 75%
HVAC - Advanced main air circulating fan	<b>\$50</b>	Must use no more than 2% of the furnace's total energy
HVAC - Air source heat pumps	<b>\$300</b>	Split system: HSPF>=8.5; EER>=12.5; SEER>=15 / Package system: HSPF >=8; EER>=12; SEER>=14
HVAC - Central air conditioning	<b>\$300</b>	Split system: SEER>=16; EER>=13 / Package system: SEER>=14; EER>=12
HVAC - Gas, propane, or oil water boiler	<b>\$150</b>	AFUE>=95. Tax credit includes installation costs
HVAC - Natural gas, propane or oil furnace	<b>\$150</b>	AFUE>=95
Insulation	<b>10% of cost, up to \$500</b>	Typical build insulation products can qualify, such as batts, rolls, blow-in fibers, rigid boards, expanding spray, and pour-in-place. Products that air seal can also qualify, as long as they come with the manufacturers certification statement, including: weather stripping; spray foam in a can; caulk designed to air seal; house wrap. Tax credit does NOT include installation cost.
Roofs (metal and asphalt)	<b>10% of cost, up to \$500</b>	"Metal roofs with appropriate pigmented coatings" and "asphalt roofs with appropriate cooling granules" that also meet ENERGY STAR requirements. Tax credit does NOT include installation costs.
Water heaters (non-solar) - Gas, oil, propane	<b>\$300</b>	Energy factor >=0.82 OR a thermal efficiency of at least 90%
Water heaters (non-solar) - Electric heat pump	<b>\$300</b>	Energy factor >=2.0
Windows and doors	<b>10% of cost, up to \$500; windows capped at \$200</b>	Must be ENERGY STAR. You do not have to replace all the windows/doors/skylights in your home to qualify. And, it doesn't need to be a replacement either- installing a new window where there wasn't one previously (like in an addition) qualifies. Tax credit does NOT include installation.
<b>Credit:</b> 30% of cost with no upper limit		
<b>Expires:</b> December 31, 2016		
<b>Details:</b> Existing homes & new construction qualify. Both principal residences and second homes qualify. Rentals <b>do not</b> qualify.		
Geothermal heat pumps	See above	Water-to-Air - Closed loop: EER>=17.1;COP>=3.6 / Open loop: EER>=21.1; COP>=4.1 / Water-to-water - Close loop: EER>=16.1;COP>=3.1 / Open loop: EER>=20.1;COP>=3.5 / Direct expansion: EER>=16; COP>=3.6. Tax credit includes installation costs. All ENERGY STAR geothermal units qualify.
Small wind turbines	See above	Must have a nameplate capacity of no more than 100 kW. Tax credit includes installation costs.
Solar energy systems - hot water	See above	At least half of the energy generated by the "qualifying property" must come from the sun. The system must be certified by the Solar Rating and Certification Corporation (SRCC) or a comparable entity endorsed by the government of the state in which the property is installed. Note: the credit is not available for expenses for swimming pools or hot tubs. The water must be used in the dwelling. Tax credit includes installation costs.
Solar energy systems - photovoltaic (PV)	See above	Photovoltaic systems must provide electricity for the residence, and must meet applicable fire and electrical code requirements.
<b>Credit:</b> 30% of cost, up to \$500 per 0.5 kW of power capacity		
<b>Expires:</b> December 31, 2016		
<b>Details:</b> Existing homes & new construction qualify. Must be your primary residence. Rentals and second homes <b>do not</b> qualify.		
Fuel cells and microturbine systems	See above	Efficiency of at least 30% and must have a capacity of at least 0.5 kW. Tax credit includes installation costs.
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